



RICK SNYDER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

ANDY DILLON
STATE TREASURER

MINUTES OF THE MEETING OF THE STATE TAX COMMISSION

***Lansing Center, Meeting Room 201
333 East Michigan Avenue
Lansing, Michigan***

***Monday, May 14, 2012
9:00 a.m.***

***PRESENT: Douglas B. Roberts, Chair STC
Robert H. Naftaly, Member STC
Barry S. Simon, Member STC***

***Kelli Sobel, Executive Secretary
LaNiece Densteadt, Recording Secretary***

The item numbers referred to in the minutes correspond to the agenda items as numbered.

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the minutes of April 17, 2012. (Item 1 on agenda)

It was moved by Naftaly, supported by Simon, to approve the 2012 Preliminary Equalized Valuations for each separately equalized classification of property in each of the 83 Michigan counties. The preliminary 2012 total state equalized valuations for each class are as follows: (Item 2 on agenda)

Agricultural	\$ 17,885,233,190
Commercial	\$ 52,089,666,855
Industrial	\$ 16,805,094,332
Residential	\$ 232,924,710,558
Timber-Cutover	\$ 278,851,774
Developmental	\$ 254,438,968
Total Real Property	\$ 320,237,995,677
Total Personal Property	\$ 29,068,364,543
Total Real and Personal	\$ 349,306,360,220

It was moved by Naftaly, supported by Simon, and unanimously approved to receive the tentative 2012 State-Assessed Roll, to approve publication of the notices, and set June 5, 2012 as the date for appeals and to require appeals be made in person. (Item 3 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved Bulletin 3 of 2012 Certified Interest Rates. (Item 4 on agenda)

It was moved by Roberts, supported by Naftaly, and unanimously approved Bulletin 4 of 2012 County Multipliers for 2012. The Commission also asked staff to provide information regarding costs for updating the Michigan Assessor's Manual. (Item 5 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the Personal Property Examiner Certifications for Kyle TenBroeke and Eli Prout submitted by staff. (Item 6 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the staff recommendation on the Exemption Special Items Agenda. ([See attached link for file identification](#)) (Item 7 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Exemptions Agenda. ([See attached link for file identification](#)) (Item 8 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Re-certifications and New Certifications of Computerized Tax Rolls for the following: (Item 9 on agenda)

These certifications will expire on **May 1, 2015**.

New Certifications:

Berrien County

City of Coloma
City of Watervliet
Bertrand Township
Galien Township
Pipestone Township

Recertification's

Berrien County

Weesaw Township

Calhoun County

City of Marshall

Jackson County

Springport Township

Ottawa County

Crockery Township
Holland Charter Township

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the MCL 211.154 **Concurrences**. ([See attached link for file identification.](#)) (Item 10 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the MCL 211.154 **Special Items Agenda**. ([See attached link for file identification.](#)) (Item 11 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to reinstate the System Economic Factors for Rural Electric Cooperatives beginning in 2013 and to ask staff when they have time to review the calculation of the factors. (Add on to agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to **postpone** the following MCL 211.154 petitions until **May 29, 2012**. (Item 12 on agenda)

East Bay Township, Grand Traverse County

154-11-1508 FIREFLY FABRICS LLC; 28-03-900-006-06; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 1,730 TV from \$ 0 to \$ 1,730

2010 AV from \$ 0 to \$ 1,730 TV from \$ 0 to \$ 1,730

2011 AV from \$ 0 to \$ 1,730 TV from \$ 0 to \$ 1,730

It was moved by Naftaly, supported by Simon, and unanimously approved to **postpone** the following MCL 211.154 petitions until **June 12, 2012**. (Item 12 on agenda)

Green Lake Township, Grand Traverse County

154-11-1555 PINE RIDGE RESORT; 28-07-900-211-47; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 17,180 TV from \$ 0 to \$ 17,180

2010 AV from \$ 0 to \$ 17,180 TV from \$ 0 to \$ 17,180

2011 AV from \$ 0 to \$ 17,180 TV from \$ 0 to \$ 17,180

St. Clair Shores, Macomb County

154-11-1656 THOMAS F. KELLY; 14-15-178-009; REAL PROPERTY

2011 AV from \$ 68,700 to \$ 75,900 TV from \$ 68,700 to \$ 75,900

It was moved by Naftaly, supported by Simon, and unanimously approved to **postpone** the following MCL 211.154 petitions until **August 28, 2012**. (Item 12 on agenda)

East Bay Township, Grand Traverse County

154-10-1730 FEDERATED OIL & GAS PROPERTIES INC.; 03-900-005-01; Personal Property

2008 AV from \$ 0 to \$ 20,000 TV from \$ 0 to \$ 20,000

2009 AV from \$ 0 to \$ 20,000 TV from \$ 0 to \$ 20,000

2010 AV from \$ 0 to \$ 20,000 TV from \$ 0 to \$ 20,000

It was moved by Naftaly, supported by Simon, and unanimously approved to **amend** the following MCL 211.154 petitions. (Item 12 on agenda)

Mundy Township, Genesee County

154-11-1782 MOREY FARMS; 15-29-200-020; REAL PROPERTY

2011 AV from \$ 92,800 to \$ 102,800 TV from \$ 20,304 to \$ 34,704

City of Traverse City, Grand Traverse County

**** This was also a concurrence.**

154-11-1600 GREAT LAKES MORTGAGE FUNDING; 28-51-900-782-02; Personal Property

2009 AV from \$ 0 to \$ 1,860 TV from \$ 0 to \$ 1,860

2010 AV from \$ 0 to \$ 1,460 TV from \$ 0 to \$ 1,460

Garfield Township, Grand Traverse County

154-11-1668 THE HAIR HOUSE; 28-05-900-394-26; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 670 TV from \$ 0 to \$ 670

2010 AV from \$ 0 to \$ 630 TV from \$ 0 to \$ 630

2011 AV from \$ 100 to \$ 590 TV from \$ 100 to \$ 590

Peninsula Township, Grand Traverse County

154-11-1587 OTWAW INC.; 28-11-900-181-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 620 TV from \$ 0 to \$ 620

2010 AV from \$ 0 to \$ 470 TV from \$ 0 to \$ 470

2011 AV from \$ 0 to \$ 370 TV from \$ 0 to \$ 370

It was moved by Naftaly, supported by Simon, and unanimously approved to **deny** the following MCL 211.154 petitions. (Item 12 on agenda)

City of St. Clair Shores, Macomb County

154-11-1658 WALTCO LAND COMPANY; 14-27-228-023; REAL PROPERTY

2011 AV from \$ 122,500 to \$ 122,500 TV from \$ 49,400 to \$ 122,500

City of Auburn Hills, Oakland County

154-11-1777 EDAG INC.; 63-02-99-00-008-049; PERSONAL PROPERTY

2009 AV from \$ 1,041,070 to \$ 545,426 TV from \$ 1,041,070 to \$ 545,426

Northfield Township, Washtenaw County

154-11-1880 MARTIN BLANK; B-02-17-282-002; REAL PROPERTY

2009 AV from \$ 60,600 to \$ 65,990 TV from \$ 48,744 to \$ 53,529

2010 AV from \$ 57,700 to \$ 63,290 TV from \$ 48,597 to \$ 53,368

2011 AV from \$ 57,700 to \$ 57,700 TV from \$ 53,323 to \$ 54,276

It was moved by Naftaly, supported by Simon, and unanimously approved to allow the **withdrawal** of the following MCL 211.154 petitions. (Item 12 on agenda)

Acme Township, Grand Traverse County

154-11-1491 GROVE GARDENING; 28-01-900-431-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 2,350 TV from \$ 0 to \$ 2,350

2010 AV from \$ 0 to \$ 2,350 TV from \$ 0 to \$ 2,350

2011 AV from \$ 0 to \$ 2,350 TV from \$ 0 to \$ 2,350

City of Traverse City, Grand Traverse County

****This was also a concurrence.**

154-11-1600 GREAT LAKES MORTGAGE FUNDING; 28-51-900-782-02; Personal Property

2011 AV from \$ 4,000 to \$ 8,800 TV from \$ 4,000 to \$ 8,800

East Bay Township, Grand Traverse County

154-11-1507 DREAM WORKS BUILDERS; 28-03-900-005-93; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 2,750 TV from \$ 0 to \$ 2,750

2010 AV from \$ 0 to \$ 2,750 TV from \$ 0 to \$ 2,750

2011 AV from \$ 0 to \$ 2,750 TV from \$ 0 to \$ 2,750

154-11-1509 MOEGGENBERG PROPERTIES LLC; 28-03-900-005-85; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 1,200 TV from \$ 0 to \$ 1,200

2010 AV from \$ 0 to \$ 1,200 TV from \$ 0 to \$ 1,200

2011 AV from \$ 0 to \$ 1,200 TV from \$ 0 to \$ 1,200

Garfield Township, Grand Traverse County

154-11-1649 NETLINK BUSINESS SOLUTIONS; 28-05-900-397-06; PERSONAL PROPERTY

2011 AV from \$ 0 to \$ 5,050 TV from \$ 0 to \$ 5,050

Long Lake Township, Grand Traverse County

154-11-1674 HADDON TOOLS INC.; 28-08-900-206-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 1,900 TV from \$ 0 to \$ 1,900
2010 AV from \$ 0 to \$ 1,900 TV from \$ 0 to \$ 1,900
2011 AV from \$ 0 to \$ 1,900 TV from \$ 0 to \$ 1,900

City of Clawson, Oakland County

154-11-1876 PET FOOD & MORE V, LLC; 16-99-00-011-005; PERSONAL PROPERTY

2011 AV from \$ 0 to \$ 21,720 TV from \$ 0 to \$ 21,720

City of Troy, Oakland County

154-11-1713 MCCORMICK & SCHMICK; 88-99-00-302-440; PERSONAL PROPERTY

2010 AV from \$ 185,200 to \$ 244,640 TV from \$ 185,200 to \$ 244,640
2011 AV from \$ 175,900 to \$ 227,190 TV from \$ 175,900 to \$ 227,190

154-11-1714 S.B.U.C. LLC; 88-99-00-332-920; PERSONAL PROPERTY

2010 AV from \$ 21,540 to \$ 27,990 TV from \$ 21,540 to \$ 27,990

Orion Township, Oakland County

154-11-1771 MODULAR SPACE CORPORATION; O-99-00-300-608; PERSONAL PROPERTY

2011 AV from \$ 9,390 to \$ 0 TV from \$ 9,390 to \$ 0

City of Dearborn Heights, Wayne County

154-11-1898 ARBOR LANE MEDICAL VILLAGE; 82-33-003-99-0002-000; REAL PROPERTY

2009 AV from \$ 2,077,800 to \$ 1,619,200 TV from \$ 1,516,289 to \$ 1,183,960
2010 AV from \$ 1,826,000 to \$ 1,423,700 TV from \$ 1,511,740 to \$ 1,180,408
2011 AV from \$ 1,723,700 to \$ 1,344,200 TV from \$ 1,537,439 to \$ 1,200,474

It was moved by Naftaly, supported by Simon, and unanimously approved several MCL 211.154 petitions as **concurrences**, initially noticed as non-concurrences. (Item 12 on agenda)

City of Marshall, Calhoun County

154-11-1622 BENJAMIN & LYNNE JOHNSON; 13-53-001-021-02; REAL PROPERTY

2011 AV from \$ 80,900 to \$ 123,700 TV from \$ 51,201 to \$ 51,201

Acme Township, Grand Traverse County

154-11-1659 LOOKOUT MUSIC PRODUCTIONS; 28-01-900-439-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 1,500 TV from \$ 0 to \$ 1,500
2010 AV from \$ 0 to \$ 1,410 TV from \$ 0 to \$ 1,410
2011 AV from \$ 0 to \$ 1,290 TV from \$ 0 to \$ 1,290

Garfield Township, Grand Traverse County

154-11-1728 BRIAN K. BARSHEFF DBA MODIFIED METALS; 28-05-900-395-93; PERSONAL PROPERTY

****A correction was made to the local unit.**

2010 AV from \$ 0 to \$ 3,400 TV from \$ 0 to \$ 3,400
2011 AV from \$ 0 to \$ 2,890 TV from \$ 0 to \$ 2,890

East Bay Township, Grand Traverse County

154-11-1662 GLAZIER BUILDERS INC.; 28-03-900-901-10; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 2,370 TV from \$ 0 to \$ 2,370
2010 AV from \$ 0 to \$ 2,170 TV from \$ 0 to \$ 2,170
2011 AV from \$ 0 to \$ 1,910 TV from \$ 0 to \$ 1,910

Garfield Township, Grand Traverse County

154-11-1665 MISTY L. CASSELL DBA CHRONIC LLC; 28-05-900-394-31; Personal Property

2011 AV from \$ 300 to \$ 5,530 TV from \$ 300 to \$ 5,530

Long Lake Township, Grand Traverse County

154-11-1680 SCHICHTEL PLUMBING SERVICES LLC; 28-08-900-186-00; Personal Property

2009 AV from \$ 0 to \$ 2,170 TV from \$ 0 to \$ 2,170
2010 AV from \$ 0 to \$ 2,170 TV from \$ 0 to \$ 2,170
2011 AV from \$ 0 to \$ 2,170 TV from \$ 0 to \$ 2,170

Paradise Township, Grand Traverse County

154-11-1725 TOM HAXBY PHOTOS; 28-42-900-111-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 5,000 TV from \$ 0 to \$ 5,000
2010 AV from \$ 0 to \$ 5,730 TV from \$ 0 to \$ 5,730
2011 AV from \$ 0 to \$ 8,100 TV from \$ 0 to \$ 8,100

City of Grand Rapids, Kent County

154-11-1634 DECARTO DRAPER/DRAPER GROUP USA; 41-01-51-112-269; Personal Property

2010 AV from \$ 2,500 to \$ 23,500 TV from \$ 2,500 to \$ 23,500

154-11-1635 GONZALEZ UNIVERSAL PALLETS LLC; 41-01-51-111-331; Personal Property

2009 AV from \$ 5,000 to \$ 26,500 TV from \$ 5,000 to \$ 26,500

2010 AV from \$ 6,300 to \$ 23,000 TV from \$ 6,300 to \$ 23,000

154-11-1636 LARRY'S PIZZA OF MICHIGAN LLC; 41-01-51-112-634; PERSONAL PROPERTY

2011 AV from \$ 25,000 to \$ 29,600 TV from \$ 25,000 to \$ 29,600

154-11-1867 VEOLIA ENERGY GRAND RAPIDS, LLC; 41-01-51-111-620; Personal Property

2009 AV from \$ 368,300 to \$ 987,000 TV from \$ 368,300 to \$ 987,000

2010 AV from \$ 1,532,400 to \$ 1,913,800 TV from \$ 1,532,400 to \$ 1,913,800

2011 AV from \$ 993,900 to \$ 1,532,800 TV from \$ 993,900 to \$ 1,532,800

City of Novi, Oakland County

154-11-1772 HORIZON ENGINEERING ASSOCIATES LLP; 50-99-00-007-028; Personal Property

2011 AV from \$ 4,130 to \$ 19,900 TV from \$ 4,130 to \$ 19,900

Lyon Township, Oakland County

154-11-1871 ALL AMERICAN TREE SERVICE; K-99-00-002-043; PERSONAL PROPERTY

2011 AV from \$ 5,000 to \$ 35,420 TV from \$ 5,000 to \$ 35,420

Pittsfield Township, Washtenaw County

154-11-1718 SOLIDICA INC.; L-99-30-065-260; PERSONAL PROPERTY

2009 AV from \$ 67,600 to \$ 90,600 TV from \$ 67,600 to \$ 90,600

2010 AV from \$ 77,500 to \$ 96,500 TV from \$ 77,500 to \$ 96,500

2011 AV from \$ 66,400 to \$ 38,700 TV from \$ 66,400 to \$ 38,700

Scio Township, Washtenaw County

154-11-1719 SOLIDICA INC.; H-99-41-103-760; PERSONAL PROPERTY

2011 AV from \$ 0 to \$ 47,100 TV from \$ 0 to \$ 47,100

City of Dearborn Heights, Wayne County

154-11-1899 ARBOR LANE MEDICAL VILLAGE; 82-33-003-99-0006-000; REAL PROPERTY

2009 AV from \$ 81,100 to \$ 246,400 TV from \$ 43,574 to \$ 246,400

2010 AV from \$ 73,600 to \$ 242,850 TV from \$ 43,443 to \$ 242,850

2011 AV from \$ 72,300 to \$ 238,650 TV from \$ 44,181 to \$ 238,650

It was moved by Simon, supported by Roberts, and unanimously approved to adopt all other MCL 211.154 petitions. ([See attached link for file identification.](#)) (Item 12 on agenda)

Public Comment (Item 13 on agenda): No member of the public wished to comment.

The next Commission meeting will be held May 29, 2012 at the Lansing Center in Meeting Room 201, 333 East Michigan Avenue, Lansing.

It was moved by Roberts, supported by Simon, and unanimously approved to adjourn the meeting of the State Tax Commission at 11:00 a.m.

DATED TYPED: May 15, 2012

DATE APPROVED: May 29, 2012

Douglas B. Roberts, Chair
State Tax Commission

Robert H. Naftaly, Member
State Tax Commission

Barry N. Simon, Member
State Tax Commission